

BILL NO. 86-23

COUNTY COUNCIL
OF
HARFORD COUNTY, MARYLAND

BILL NO. 86-23

Introduced by Council President Hardwicke at the request of the County Executive

Legislative Day No. 86-10 Date April 8, 1986

AN ACT to repeal and re-enact with amendments Section 11-38, heading, Tax Credit for Aged and Handicapped Persons and Other Tax Credits, of Article II, heading, Real Property Tax Credits, of Chapter 11, heading, Finance and Taxation; to provide a procedural change in filing dates for tax credit applications.

By the Council, April 8, 1986

Introduced, read first time, ordered posted and public hearing scheduled

on: May 13, 1986

at: 6:30 P.M.

By Order: Angela Markowski, Secretary

PUBLIC HEARING

Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, a public hearing was

held on May 13, 1986

and concluded on May 13, 1986

Angela Markowski, Secretary

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law. Underlining indicates language added to Bill by amendment. Language lined through indicates matter stricken out of Bill by amendment.

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1 Section 1. Be It Enacted By The County Council of Harford County,
2 Maryland, that Section 11-38, heading, Tax Credit for Aged and
3 Handicapped Persons and Other Tax Credits, of Article II, heading,
4 Real Property Tax Credits, of Chapter 11, heading, Finance and
5 Taxation, be, and it is hereby repealed and re-enacted with
6 amendments, all to read as follows:

7 Chapter 11. Finance and Taxation.

8 Article II. Real Property Tax Credits.

9 Section 11-38. Tax Credit for Aged and Handicapped Persons and
10 Other Tax Credits.

11 (a) Harford County's Tax credit for aged and handicapped
12 persons is repealed pursuant to the provisions of Annotated Code
13 of Maryland [(1957) Edition] (1980 REPLACEMENT VOLUME, AS
14 AMENDED), Article 81, Section 12F-1 and 12F-2.

15 (b) In accordance with the provisions of [Article 81 of the
16 Annotated Code of Maryland (1980 Replacement Volume, as amended),]
17 THE TAX-PROPERTY ARTICLE, SECTION 9-314, OF THE ANNOTATED CODE OF
18 MARYLAND, 1986, Harford County, Maryland, hereby establishes the
19 following property tax credits for Harford County taxes only:

20 (1) One hundred percent (100%) exemption for:

21 a. Real property owned by community associations and
22 used for public parks, playgrounds, or picnic areas. As used in
23 this subsection, "community association" means any incorporated
24 association whose membership is limited to voluntary subscriptions
25 by residents of the community or development and which has no
26 power either by law, covenant or any other means to assess fees
27 against residents or property owners based on property values or
28 ownership. [Applications by community associations shall be filed
29 before October 1 of the taxable year for which the tax credit is
30 sought.]

1 b. Silos used for processing or storage of animal feed
2 incidental to the operation of the farm on which the silo is
3 located. [Applications for a tax credit for silos shall be filed
4 on or before October 1 of the taxable year for which the tax
5 credit is sought.]

6 c. Real and tangible personal property that is owned by
7 the Habonim Camp Association Company, Incorporated, and which is
8 used solely for the purposes of the Association, but only for
9 acreage in excess of the exemption allowed to the Association
10 under Article 81, Section 9(e), of the Annotated Code of Maryland.

11 d. Real property owned by the North Harford Game and
12 Fish Association, Inc., located on Wheeler School Road and which
13 is solely used for the purposes of the Association.

14 e. Real property owned by the Trustees of Ladew Topiary
15 Gardens, located on Jarrettsville Pike, and used solely for the
16 purposes of Ladew Topiary Gardens, but only for acreage in excess
17 of the exemption allowed under Article 81, Section 9(e) of the
18 Annotated Code of Maryland.

19 f. Real property used primarily for amateur sports
20 events and owned by the Havre de Grace Little League, Inc.

21 [(c) All applications for tax credits provided herein shall
22 be filed annually with the Director of Administration of the
23 County. Such applications shall be submitted to the Director of
24 Administration only on forms periodically prepared and furnished
25 by him upon request. No application shall be received and
26 accepted which is submitted to the Director of Administration on
27 any other form other than the one prepared by the Director of
28 Administration. Each application shall be made under oath and
29 shall contain a declaration preceding the signature of the
30 applicant to the effect that it is made under the penalties of
31 perjury provided by Section 5 of Article 81 of the Annotated Code
32 of Maryland (1957 Edition, as amended)].

1 (c) ALL APPLICATIONS FOR TAX CREDITS UNDER THIS SECTION
2 SHALL BE SUBMITTED TO THE DIRECTOR OF ADMINISTRATION ONLY ON FORMS
3 PREPARED BY THIS OFFICE. AN APPLICATION SHALL BE FILED ONE (1)
4 TIME ONLY FOR THE DURATION OF THE TAX CREDIT. EACH APPLICATION
5 SHALL BE MADE UNDER OATH OR AFFIRMATION AND SHALL CONTAIN A
6 DECLARATION PRECEDING THE SIGNATURE OF THE APPLICANT TO THE EFFECT
7 THAT IT IS MADE UNDER THE PENALTIES OF PERJURY AS PROVIDED FOR BY
8 SECTION 1-201 OF THE TAX-PROPERTY ARTICLE OF THE ANNOTATED CODE OF
9 MARYLAND.

10 (d) It shall be the duty of the Director of Administration
11 or his designated agent to approve or disapprove the application,
12 and he shall notify the applicant at the address set forth in the
13 application.

14 (e) The additional tax credits provided by this section
15 shall be granted to the taxpayer for the fiscal year in which the
16 taxpayer becomes eligible for said tax credits. No refunds will
17 be granted on tax bills previously paid for any taxable year for
18 which a credit may be applied for.

19 Section 2. And Be It Further Enacted that this act shall take
20 effect sixty (60) calendar days from the date it becomes law.

21 EFFECTIVE: July 15, 1986

22
23 *The Secretary of the Council does hereby*
24 *certify that fifteen (15) copies of this Bill*
25 *are immediately available for distribution to*
26 *the public and the press.*

27 *Angela Markowski*, Secretary
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BY THE COUNCIL

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Read the third time.

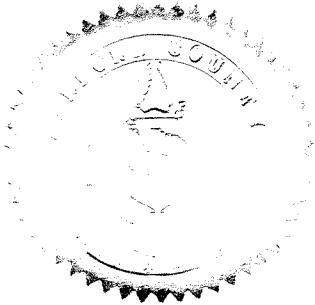
Passed LSD 86-13 (May 13, 1986)

Failed of Passage

By order

Angela Markowski, Secretary

Sealed with the County Seal and presented to the County Executive
for his approval this 14th day of May, 1986
at 3:00 o'clock P.M.



Angela Markowski, Secretary

BY THE EXECUTIVE

APPROVED:

[Signature]
County Executive

Date 5-16-86

BY THE COUNCIL

This Bill (No. 86-23), having been approved by the Executive
and returned to the Council, becomes law on May 16, 1986.

Angela Markowski, Secretary

EFFECTIVE DATE: July 15, 1986

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